

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

951R0018

HOUSE BILL NO. 1266

Introduced by: Representatives Kirkeby, Bolin, Brunner, Cutler, Deadrick, Engels, Gibson, Hamiel, Hoffman, Hunhoff (Bernie), Jensen, Kopp, Lucas, McLaughlin, Moser, Nygaard, Olson (Betty), Rave, Romkema, Schlekeway, Sly, Solberg, Sorenson, Steele, Thompson, Turbiville, Vanderlinde, and Wink and Senators Rhoden, Abdallah, Ahlers, Bartling, Jerstad, Maher, and Schmidt

1 FOR AN ACT ENTITLED, An Act to assess and tax certain outdoor sign structures as real
2 property.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 31-29-71.2 be amended to read as follows:

5 31-29-71.2. A permit obtained pursuant to § 31-29-71 shall be issued for one year with an
6 effective date from October first through September thirtieth of the following year and shall be
7 renewed annually upon the payment of the fee specified in § 31-29-71.1 without the necessity
8 of a new application. The fees charged are in ~~lieu of~~ addition to all property taxes.

9 Section 2. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as
10 follows:

11 Real property, for the purposes of ad valorem taxation, includes any sign, display, or device
12 as defined in subdivisions 31-29-63(4) and (5). However, this section does not apply to any sign,
13 display, or device that is less than one hundred square feet.

